

SEC. 4. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of February, 1943.

H. B. 182

CHAPTER 45

AN ACT RELATING TO THE SETTLEMENT OF BACK TAXES DUE THE TOWN OF EAST SPENCER IN ROWAN COUNTY.

The General Assembly of North Carolina do enact:

Board of Aldermen of Town of East Spencer authorized to collect or settle back taxes.

Back taxes defined.

Settlement of back taxes as provided in Sec. 1 discharges debt and lien of back taxes.

Conflicting laws repealed.

SECTION 1. That the Board of Aldermen of the Town of East Spencer is hereby authorized, empowered, and directed to collect, compromise, settle, or adjust, in its discretion, any and all back taxes upon the tax records as due to the said Town of East Spencer. Back taxes referred to in this section shall include all taxes due for the tax year one thousand nine hundred and forty and prior thereto.

SEC. 2. That the settlement, compromise or adjustment of back taxes as provided in Section one hereof shall operate to fully settle, extinguish, and discharge the debt and/or lien of said back taxes.

SEC. 3. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 4. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of February, 1943.

S. B. 57

CHAPTER 46

AN ACT TO AMEND CHAPTER TWO HUNDRED AND FORTY-SEVEN OF THE PUBLIC-LOCAL LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATING TO THE SALARY OF THE COUNTY TREASURER OF GUILFORD COUNTY.

The General Assembly of North Carolina do enact:

Sec. 1, Ch. 247, Public-Local Laws, 1927, rewritten.

SECTION 1. That Section one of Chapter two hundred and forty-seven of the Public-Local Laws of one thousand nine hundred and twenty-seven, amendatory of Chapter one hundred and one of the Public-Local Laws of one thousand nine hundred and nineteen, is hereby rewritten to read as follows:

Ch. 101, Public-Local Laws, 1919, amended.

"SECTION 1. That Chapter one hundred and one of the Public-Local Laws of one thousand nine hundred and nineteen be amended so that a new section may be inserted after Section